



General Assembly

February Session, 2008

Amendment

LCO No. 3792

SB0047803792SR0

Offered by:
SEN. DEBICELLA, 21st Dist.

To: Subst. Senate Bill No. 478

File No. 174

Cal. No. 148

"AN ACT PROHIBITING COPAYMENTS FOR PREVENTIVE CARE."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2008*) The Commissioner of
4 Revenue Services, in consultation with the Commissioner of Public
5 Health, shall develop a form to be entitled "Taxpayer Statement
6 Regarding Receipt of Preventive Health Care Services". An individual
7 taxpayer may submit the Taxpayer Statement Regarding Receipt of
8 Preventive Health Care Services to his or her primary care physician
9 for such physician's certification that the individual taxpayer has
10 received, during the course of the tax year, all age and gender
11 appropriate clinical preventive health care services, as recommended
12 by the United States Preventive Services Task Force in its Guide to
13 Clinical Preventive Services. An individual taxpayer who obtains such
14 certification from a primary care physician may file the Taxpayer
15 Statement Regarding Receipt of Preventive Health Care Services with
16 the individual's state income tax return. An individual taxpayer filing

17 a Taxpayer Statement Regarding Receipt of Preventive Health Care
18 Services with his or her state income tax return may deduct from his or
19 her taxable income medical care expenses. For purposes of this section,
20 "medical care expenses" means expenses paid during the taxable year,
21 not compensated for by insurance or otherwise for medical care as
22 provided in Section 213(d) of the Internal Revenue Code of 1986, or
23 any subsequent corresponding internal revenue code of the United
24 States, as from time to time amended.

25 Sec. 502. Subparagraph (B) of subdivision (20) of subsection (a) of
26 section 12-701 of the 2008 supplement to the general statutes is
27 repealed and the following is substituted in lieu thereof (*Effective July*
28 *1, 2008, and applicable to taxable years commencing on or after January 1,*
29 *2008*):

30 (B) There shall be subtracted therefrom (i) to the extent properly
31 includable in gross income for federal income tax purposes, any
32 income with respect to which taxation by any state is prohibited by
33 federal law, (ii) to the extent allowable under section 12-718, exempt
34 dividends paid by a regulated investment company, (iii) the amount of
35 any refund or credit for overpayment of income taxes imposed by this
36 state, or any other state of the United States or a political subdivision
37 thereof, or the District of Columbia, to the extent properly includable
38 in gross income for federal income tax purposes, (iv) to the extent
39 properly includable in gross income for federal income tax purposes
40 and not otherwise subtracted from federal adjusted gross income
41 pursuant to clause (x) of this subparagraph in computing Connecticut
42 adjusted gross income, any tier 1 railroad retirement benefits, (v) to the
43 extent any additional allowance for depreciation under Section 168(k)
44 of the Internal Revenue Code, as provided by Section 101 of the Job
45 Creation and Worker Assistance Act of 2002, for property placed in
46 service after December 31, 2001, but prior to September 10, 2004, was
47 added to federal adjusted gross income pursuant to subparagraph
48 (A)(ix) of this subdivision in computing Connecticut adjusted gross
49 income for a taxable year ending after December 31, 2001, twenty-five
50 per cent of such additional allowance for depreciation in each of the

51 four succeeding taxable years, (vi) to the extent properly includable in
52 gross income for federal income tax purposes, any interest income
53 from obligations issued by or on behalf of the state of Connecticut, any
54 political subdivision thereof, or public instrumentality, state or local
55 authority, district or similar public entity created under the laws of the
56 state of Connecticut, (vii) to the extent properly includable in
57 determining the net gain or loss from the sale or other disposition of
58 capital assets for federal income tax purposes, any gain from the sale
59 or exchange of obligations issued by or on behalf of the state of
60 Connecticut, any political subdivision thereof, or public
61 instrumentality, state or local authority, district or similar public entity
62 created under the laws of the state of Connecticut, in the income year
63 such gain was recognized, (viii) any interest on indebtedness incurred
64 or continued to purchase or carry obligations or securities the interest
65 on which is subject to tax under this chapter but exempt from federal
66 income tax, to the extent that such interest on indebtedness is not
67 deductible in determining federal adjusted gross income and is
68 attributable to a trade or business carried on by such individual, (ix)
69 ordinary and necessary expenses paid or incurred during the taxable
70 year for the production or collection of income which is subject to
71 taxation under this chapter but exempt from federal income tax, or the
72 management, conservation or maintenance of property held for the
73 production of such income, and the amortizable bond premium for the
74 taxable year on any bond the interest on which is subject to tax under
75 this chapter but exempt from federal income tax, to the extent that
76 such expenses and premiums are not deductible in determining federal
77 adjusted gross income and are attributable to a trade or business
78 carried on by such individual, (x) (I) for a person who files a return
79 under the federal income tax as an unmarried individual whose
80 federal adjusted gross income for such taxable year is less than fifty
81 thousand dollars, or as a married individual filing separately whose
82 federal adjusted gross income for such taxable year is less than fifty
83 thousand dollars, or for a husband and wife who file a return under
84 the federal income tax as married individuals filing jointly whose
85 federal adjusted gross income for such taxable year is less than sixty

86 thousand dollars or a person who files a return under the federal
87 income tax as a head of household whose federal adjusted gross
88 income for such taxable year is less than sixty thousand dollars, an
89 amount equal to the Social Security benefits includable for federal
90 income tax purposes; and (II) for a person who files a return under the
91 federal income tax as an unmarried individual whose federal adjusted
92 gross income for such taxable year is fifty thousand dollars or more, or
93 as a married individual filing separately whose federal adjusted gross
94 income for such taxable year is fifty thousand dollars or more, or for a
95 husband and wife who file a return under the federal income tax as
96 married individuals filing jointly whose federal adjusted gross income
97 from such taxable year is sixty thousand dollars or more or for a
98 person who files a return under the federal income tax as a head of
99 household whose federal adjusted gross income for such taxable year
100 is sixty thousand dollars or more, an amount equal to the difference
101 between the amount of Social Security benefits includable for federal
102 income tax purposes and the lesser of twenty-five per cent of the Social
103 Security benefits received during the taxable year, or twenty-five per
104 cent of the excess described in Section 86(b)(1) of the Internal Revenue
105 Code, (xi) to the extent properly includable in gross income for federal
106 income tax purposes, any amount rebated to a taxpayer pursuant to
107 section 12-746, (xii) to the extent properly includable in the gross
108 income for federal income tax purposes of a designated beneficiary,
109 any distribution to such beneficiary from any qualified state tuition
110 program, as defined in Section 529(b) of the Internal Revenue Code,
111 established and maintained by this state or any official, agency or
112 instrumentality of the state, (xiii) to the extent allowable under section
113 12-701a, contributions to accounts established pursuant to any
114 qualified state tuition program, as defined in Section 529(b) of the
115 Internal Revenue Code, established and maintained by this state or
116 any official, agency or instrumentality of the state, (xiv) to the extent
117 properly includable in gross income for federal income tax purposes,
118 the amount of any Holocaust victims' settlement payment received in
119 the taxable year by a Holocaust victim, (xv) to the extent properly
120 includable in gross income for federal income tax purposes of an

121 account holder, as defined in section 31-51ww, interest earned on
122 funds deposited in the individual development account, as defined in
123 section 31-51ww, of such account holder, (xvi) to the extent properly
124 includable in the gross income for federal income tax purposes of a
125 designated beneficiary, as defined in section 3-123aa of the 2008
126 supplement to the general statutes, interest earned on contributions to
127 accounts established for the designated beneficiary pursuant to the
128 Connecticut Homecare Option Program for the Elderly established by
129 sections 3-123aa to 3-123ff, inclusive, (xvii) medical care expenses, as
130 defined in section 501, provided such taxpayer has filed with his or her
131 state income tax return a Taxpayer Statement Regarding Receipt of
132 Preventive Health Care Services, and [(xvii)] (xviii) to the extent
133 properly included in gross income for federal income tax purposes,
134 fifty per cent of the income received from the United States
135 government as retirement pay for a retired member of (I) the Armed
136 Forces of the United States, as defined in Section 101 of Title 10 of the
137 United States Code, or (II) the National Guard, as defined in Section
138 101 of Title 10 of the United States Code."